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EXTRAORDINARY

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MINISTRY OF LAW

New Delhi, the 7th October 1950

## THE INDIAN INCOME-TAX (AMENDMENT) ORDINANCE, 1950

No. XXVIII OF 1950

An Ordinance further to amend the Indian Income-tax Act, 1922.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

**1. Short title and commencement.**—(1) This Ordinance may be called the Indian Income-tax (Amendment) Ordinance, 1950.

(2) It shall come into force at once.

**2. Amendment of section 9, Act XI of 1922.**—During the period of operation of this Ordinance, the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), shall have effect as if to clause (iv) of sub-section (1) of section 9 there had been added the following *Explanation*, namely:—

*“Explanation.*—In this clause, ‘annual charge’ does not include and shall be deemed never at any time to have included a tax in respect of property or income from property levied by any local authority, State Government or the Central Government.”

**3. Ordinance not to apply in certain cases.**—Where before the commencement of this Ordinance the Supreme Court has, on an appeal in respect of the assessment of an assessee for any particular year, held that any tax paid by that assessee in respect of the relevant previous year is “an annual charge not being a capital charge” within the meaning of clause (iv) of sub-section (1) of section 9 of the said Act, then nothing contained in this Ordinance shall apply to the assessment of such assessee for that particular year.

**4. Special procedure for revision in certain cases.**—Where in respect of any assessment of an assessee under the head "income from property", other than an assessment referred to in section 3, an allowance has, between the 26th day of May, 1950, and the commencement of this Ordinance, been made by an Income-tax authority or the Appellate Tribunal in respect of any municipal tax or other taxes levied by any local authority or State Government as an annual charge not being a capital charge, the Income-tax Officer shall revise the assessment by excluding such allowance, and if, in consequence of such revision, any tax is found payable by the assessee, the Income-tax Officer shall serve on the assessee a notice of demand specifying the sum so payable, and such notice of demand shall be deemed to be issued under section 29 of the said Act, and the provisions of the said Act shall apply accordingly.

RAJENDRA PRASAD,

*President.*

S. N. MUKERJEE,

*Joint Secy. to the Govt. of India.*